Application No.: NEW APPLICATION Docket No.: ION-0227

REMARKS

In view of the above amendment, applicant believes the pending application is in condition for allowance.

Applicant believes no fee is due with this response. However, if a fee is due, please charge our Deposit Account No. 18-0013, under Order No. ION-0227 from which the undersigned is authorized to draw.

Dated: January 21, 2005

Respectfully submitted.

David T. Nikaido

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